IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re application of

JEFFREY S. KIEL ET AL.

Serial No.: 10/805,806 : Group Art Unit: 1614

Filed: 03/22/2004

For: PHENOLIC ACID SALTS OF GABAPENTIN : IN SOLID DOSAGE FORMS AND METHODS :

OF USE

RESPONSE

Mail Stop Amendment Commissioner for Patents P. O. Box 1450 Alexandria, VA 22313-1450

Sir:

This document is being filed in response to the Non-final Office Action dated September 20, 2007. Applicants "Remarks" begin on page 2 of this paper.